

Sales Tax Exemptions and Exclusions - for October 18, 2016 Meeting												
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation for Discussion (pre-meeting)	Recommendation of the Commission (post-meeting)	Future Objectives of the Commission
1994	R.S. 47:315.3	180. Purchases and leases of durable medical equipment paid by or under provisions of Medicare	\$504,664	Both	Medical	Refunds	Retained	Retained		Retain since mandated by the Federal Government		
2002	R.S. 47:301(16)(j)	74. Materials used directly in the collection of blood	###	Both	Medical	Exclusions	Taxed	Taxed	Restored	Retain since restored and does not create a base difference, but consider consolidation		
2002	R.S. 47:301(16)(k)	75. Aphaeresis kits and leuko reduction filters	###	Both	Medical	Exclusions	Taxed	Taxed	Restored	Retain since restored and does not create a base difference, but consider consolidation		
1987	R.S. 47:301(10)(d)	34. Sales of human-tissue transplants	###	Both	Medical	Exclusions	Taxed	Retained	Restored	Retain since restored and does not create a base difference, but consider consolidation		
1989	R.S. 47:305.47	144. Pharmaceutical samples distributed in Louisiana	+++	Both	Medical Samples	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Retain exemption in full since no sale and represents marketing costs		
2009	R.S. 47:305.64	159. Purchase, Lease or Repair of certain capital equipment and computer software of qualifying radiation therapy treatment centers	###	Local Variance	Medical	Exemptions	Taxed	Taxed		Eliminate since taxed in both Act 25 and 26 and creates a base difference and no other Medical Capital Equip has an exemption		
2011	R.S. 47:305.67	162. Purchase of breastfeeding items	###	State only	Medical	Exemptions	Taxed	Taxed		Eliminate since taxed in both Act 25 and 26 and creates a base difference		
	R.S. 47:305.2	192.1 Sales of insulin		State only	Medical Prescription and nonprescription drugs	Exemption	Taxed	Taxed		Eliminate since taxed in both Act 25 and 26 and creates a base difference and is covered by other prescription drug exemptions		
1994	R.S. 47:301(7)(e), (10)(p) and (18)(c)	19. Purchases and Leases by Free Hospitals	###	Both	Medical	Exclusions	Taxed	Retained	Restored	Eliminate because no evidence can be found of it being used in at least five years		
	R.S. 47:305(D)(1)(k)	192.2 Orthotic devices, including prescription eyeglasses and contact lenses, wheelchairs and lifts, and prosthetic devices as prescribed by a physician, optometrist, or licensed chiropractor for personal use		State only	Medical device or equipment	Exemption	Taxed	Taxed		Consider position as constitutional or statutory and develop policy that conforms to the streamline agreement		

Sales Tax Exemptions and Exclusions - for October 18, 2016 Meeting												
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation for Discussion (pre-meeting)	Recommendation of the Commission (post-meeting)	Future Objectives of the Commission
	R.S. 47:305(D)(1)(l)	192.3 Sales of ostomy, colostomy, and ileostomy devices and equipment		State only	Medical device or equipment	Exemption	Taxed	Taxed		Consider position as constitutional or statutory and develop policy that conforms to the streamline agreement		
	R.S. 47:305(D)(1)(u)	192.4 Sales of patient aides prescribed by a physician or chiropractor		State only	Medical device or equipment	Exemption	Taxed	Taxed		Consider position as constitutional or statutory and develop policy that conforms to the streamline agreement		
	R.S. 47:305(D)(1)(s)	192.5 Sales of medical devices used exclusively by the patient in the medical treatment of various diseases or administered exclusively to the patient by a physician, nurse, or other health care provider or facility, in the treatment of diseases under the supervision of and prescribed by a physician		State only	Medical device or equipment	Exemption	Taxed	Taxed		Consider position as constitutional or statutory and develop policy that conforms to the streamline agreement		
	R.S. 47:305(D)(1)(t)	192.6 Sales of orthotic devices, prosthetic devices, prostheses and restorative materials utilized by or prescribed by a dentist		State only	Medical device or equipment	Exemption	Taxed	Taxed		Consider position as constitutional or statutory and develop policy that conforms to the streamline agreement		
	R.S. 47:305(G)	192.7 Purchase or rental of kidney dialysis machines, parts, materials, and supplies for home use under a physician's prescription		State only	Medical device or equipment	Exemption	Taxed	Taxed		Consider position as constitutional or statutory and develop policy that conforms to the streamline agreement		
1989	R.S. 301(13)(a)	56. Articles traded in on tangible personal property	###	Both	Normal Accounting (Trade Ins)	Exclusions	Retained	Retained		DISCUSSION OF MEMBER'S DRAFT / Retain since normal accounting / policy		
1959	R.S. 47:305.1	109. Sales of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce	###	Both	Interstate Commerce	Exemptions	Retained	Retained		DISCUSSION OF INTERSTATE COMMERCE DEFINITION / Retain since item used in Interstate Commerce		
2005	R.S. 47:301(8)(f)	29. Purchases by Nonprofit Entities that Sell Donated Goods (Goodwill, Salvation Army, St. Vincents DePaul, United Way)	###	State only	NFP-Spec	Exclusions	Taxed	Retained	Restored	Retain as an exemption, but restrict to items bought to distribute to the needy from donated funds. Consolidate with #39. Extend to local governments or retain as a refund.		
2008	R.S. 47:315.5	181. Sales tax collected by a qualified charitable institutions (Goodwill, Salvation Army, St. Vincents DePaul, United Way)		State only	NFP-Spec	Refunds	Retained	Retained		Retain and add verbiage to address constitutional concerns / creates no base difference		

Sales Tax Exemptions and Exclusions - for October 18, 2016 Meeting												
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation for Discussion (pre-meeting)	Recommendation of the Commission (post-meeting)	Future Objectives of the Commission
1990	R.S. 47:301(10)(j)	39. Tangible personal property sold to food banks	###	Both	NFP-Spec	Exclusions	Taxed	Retained	Restored	Retain as an exemption, but restrict to food purchased with donated funds (donated food is exempt) Consolidate with #29. Extend to local governments or retain as a refund.		
1991	R.S. 47:301(16)(b)(ii)	67. Gold, silver, or numismatic coins or platinum, gold or silver bullion	###	Both	Coin Bullion	Exclusions	Taxed	Taxed		Consider retaining full exemption for bullion and eliminating exemption for collectible coins (numismatic)		
1964	R.S. 47:305.9	114. Rentals of motion-picture film to commercial theaters	+++	Both	Fees / Rentals for Rebroadcasted Materials	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Eliminate since taxed in Acts 25 & 26		
1992	R.S. 47:301(10)(m)	41. Certain aircraft assembled in Louisiana with a maximum capacity of 8 people (previously 50 or more)	###	Both	Industry Attraction: Airplanes and Helicopter Manufacturing	Exclusions	Taxed	Taxed		Retain for interstate competitiveness (LED), but clean up statute		
1991	R.S. 47:301(7)(d) and (10)(k)	18. Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines	###	Both	Industry Attraction: Airlines	Exclusions	Taxed	Taxed		Retain for interstate competitiveness (LED), but clean up statute		
1992	R.S. 47:301(10)(o)	43. Purchases of equipment by bona fide volunteer and public fire department	###	Both	Intergovernmental	Exclusions	Taxed	Taxed	Restored	Consider Retaining since intergovernmental OR Retaining for equipment only		
2005	R.S. 47:301(13)(l)	58. Specialty Mardi Gras items sold by certain organizations	###	Both	Mardi Gras	Exclusions	Taxed	Taxed		Retain in order to prevent double taxation when krewe resells them within their organization		
1985	R.S. 47:305.40	138. Specialty Mardi Gras items purchased or sold by certain organizations	+++	State only	Mardi Gras	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Eliminate since is state only and is taxed in Acts 25 & 26 as well as originally subject to the permanent penny		
1948	R.S. 47:301(1) and (10)(c)(ii)(bb)	4. Isolated or Occasional Sales of Tangible Personal Property	###	Both	Occasional Sales	Exclusions	Taxed	Retained	Restored	Consider recommendations from Dept of Revenue		
1966	R.S. 47:301(7)(b)	16. Rentals or Leases of Certain Oil-Field Property to be Released or Rerented	###	Both	Oil & Gas: Lease or Rent for Rerent	Exclusions	Taxed	Taxed		Retain, but clarify that applies only if sales tax charged on each mothly rental payment		

Sales Tax Exemptions and Exclusions - for October 18, 2016 Meeting												
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation for Discussion (pre-meeting)	Recommendation of the Commission (post-meeting)	Future Objectives of the Commission
1975	R.S. 47:305.19	127. Lease or rental of certain vessels in offshore mineral production	+++	Both	Oil & Gas: Offshore activities	Exemptions subject to 1% Susp Rate	Taxed	Taxed		Retain exemption in full		
1991	R.S. 47:301(10)(l)	40. Pollution control devices and systems	###	Both	Pollution Control	Exclusions	Taxed	Taxed		Eliminate since taxed in Acts 25 & 26		
2004	R.S. 47:301(16)(l)	76. Other constructions permanently attached to the ground	###	Both	Real Property	Exclusions	Taxed	Retained		Retain since applies to real property unless decide to tax repairs to real property as a service		
2011	R.S. 47:301(10)(hh) and (14)(k) and 305.14(A)(1)(b)	55. Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	###	Both	Sales in Public Facilities	Exclusions	Taxed	Taxed		Tax in conformity to statutes for #88 amd #87		
1985	R.S. 39:468	88. Sales at certain publicly-owned facilities	###	Local Variance	Sales in Public Facilities	Exemptions	Taxed	Taxed		Discussion of new procedures' adherence to streamlined concept and consider moving this statute to the sales tax statutes		
1985	R.S. 39:467	87. Sales at state-owned domed stadiums	###	Both	Sales in Public Facilities	Exemptions	Taxed	Taxed	Note: Act 13 of 2nd E.S. establishes new exemption scheme beginning 9/1/16	Discussion of new procedures' adherence to streamlined concept and consider moving this statute to the sales tax statutes		
1990	R.S. 47:301.1(B)(2)(a), (b), (c), (e), (f)	66. Miscellaneous telecommunication services	###	State only	Telecommunications	Exclusions	Unclear, not included in LDR rate table	Unclear, not included in LDR rate table		Consider applying traditional sales tax to access, interstate, and intrastate like MS, at both state and local level. (USF dedicated within State part / 911 dedicated within Local part)		

Sales Tax Exemptions and Exclusions - for October 18, 2016 Meeting												
Orig Year	Cite	Sales Tax Exemptions (Number Assigned in 2013 TEB)	6/30/2015	State/Local Base	Exemption Applicability	Type (Statutory Designation)	Act 25 taxed or retained?	Act 26 New 1% taxed or retained?	Act 12 restored	Preliminary Recommendation for Discussion (pre-meeting)	Recommendation of the Commission (post-meeting)	Future Objectives of the Commission
2002	R.S. 47:301(10)(v), (13)(g) and (h), and (18)(i)	45. Sales of cellular telephones and electronic accessories (free phones)	###	Both	Telecommunications	Exclusions	Taxed	Taxed		(1) Clarify that 25% of dealer cost is used for free phones and then retain (2) Eliminate if an obsolete policy...? (3) Consider waiving tax on free phones if enact other telecomm reform		
1974	R.S. 47:305.16	124. Cable television installation and repair services (also includes the service itself)	-	Both	Services	Exemptions	Taxed	Taxed		Consider enacting modernization legislation to tax cable, satellite, streaming and digital goods evenly at all levels. (will have to offset existing taxes as dedications)		
1988	R.S. 47:301(16)(b)(iii)	68. Certain geophysical survey information and data analyses	-	Both	Services	Exclusions	Retained	Retained		Consider expansion of end-user services (retain business to business exemption)		
1998	R.S. 47:301(16)(e)	69. Work products of certain professionals	-	Both	Services	Exclusions	Retained	Retained		Consider expansion of end-user services (retain business to business exemption)		
1983	R.S. 47:301(3)c	6. Installation of Board Roads to Oil-Field Operators	###	Both	Services	Exclusions	Retained	Retained		Retain since a business to business service		
1948	R.S. 47:301(3)(a)	5. Installation Charges on Tangible Personal Property	###	Both	Services	Exclusions	Retained	Retained		Consider expansion of end-user services (retain business to business exemption, but break out for consumers)		
2002	R.S. 47:301(16)(h), (22) and (23), and R.S. 47:305.52	72. Purchases of certain custom computer software	###	Local Variance	Services	Exclusions	Taxed	Taxed		Clearly define custom computer software and develop policy to tax / exempt local and state equally		